

**C-8000**  
**1998****SINGLE BUSINESS TAX ANNUAL RETURN**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

**IDENTIFICATION****▶ 1** This return is for calendar year **1998** or for the following tax year

Beginning Date

month year  
1998

Ending Date

month year  
19**▶ 5** Federal Employer ID No. (FEIN) or TR No.6a Check this box if address is new ☐b Check this box if discontinued ☐

Effective date of discontinuance

**7** Business Start Date**8** Principal Business Activity**▶ 9** Organization Type (check one)a. ☐ Individualb. ☐ Fiduciaryc. ☐ Professional Corporationd. ☐ S-Corporatione. ☐ Other Corporationf. ☐ Partnershipg. ☐ Limited Liability Company**2** Name (Type or Print)

d/b/a

Street Address

City, State, ZIP

**▶ 3** Check this box if you are filing a Michigan consolidated return.☐

Enter authorization number

**▶ 4** Check this box if you are a member of a controlled group (see instruction book).☐ **Check this box if someone else prepares your return and you DO NOT need a book mailed to you.**☐**10** Gross receipts ..... **▶ 10** ..... .00**11** Business income. Filers using the Short-Method, go to C-8000S, line 9 ..... **▶ 11** ..... .00**COMPENSATION****12** Salaries, wages and other payments to employees ..... **▶ 12** ..... .00**13** Employee insurance plans - health, life ..... **▶ 13** ..... .00**14** Pension, retirement, profit sharing plans ..... **▶ 14** ..... .00**15** Other payments - supplemental unemployment benefit trust, etc ..... **▶ 15** ..... .00**16 Total Compensation.** Add lines 12 - 15 ..... **16** ..... .00**ADDITIONS (to the extent deducted in arriving at business income)****17** Depreciation and other write-off of tangible assets ..... **▶ 17** ..... .00**18** Taxes imposed on or measured by income (city, state, foreign) ..... **▶ 18** ..... .00**19** Single business tax ..... **▶ 19** ..... .00**20** Dividends, interest and royalty expenses ..... **▶ 20** ..... .00**21** Capital loss carryover or carryback ..... **▶ 21** ..... .00**22** Net operating loss carryover or carryback ..... **▶ 22** ..... .00**23** Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and its political subdivisions ..... **▶ 23** ..... .00**24** Any deduction or exclusion due to classification as FSC or similar classification and expenses of financial organizations (see inst.) ..... **▶ 24** ..... .00**25** Losses from partnerships. Account no. .... **▶ 25** ..... .00**26 Total Additions.** Add lines 17 - 25 ..... **26** ..... .00**27 Subtotal.** Add lines 11, 16 and 26 ..... **27** ..... .00**SUBTRACTIONS****28** Dividends, interest and royalty income included in business income ..... **▶ 28** ..... .00**29** Capital losses not deducted in arriving at business income ..... **▶ 29** ..... .00**30** Income from partnerships included in business income, Account no. .... **▶ 30** ..... .00**31 Total Subtractions.** Add lines 28 - 30 ..... **31** ..... .00**TAX BASE****32 Tax Base.** Subtract line 31 from line 27 ..... **32** ..... .00**33 Apportioned Tax Base.** Multiply line 32 by \_\_\_\_\_ % (from form C-8000H, line 16 or 19) ..... **33** ..... .00**Go to page 2****PAYMENT****63** What amount did you enter on page 2, line 59? ..... **PAY THIS AMOUNT ▶ 63** ..... .00**Attachments:** Attach copies of the federal forms listed in the instructions to your return. Also attach all required SBT schedules.**Payment:** Payable to "State of Michigan." Write your FEIN on the check.[www.treasury.state.mi.us](http://www.treasury.state.mi.us)**Mail to:** Michigan Dept. of Treasury  
P.O. Box 30059  
Lansing, MI 48909**▶ Attach your check here**

**TAX BASE**

34 What amount did you enter on line 32 or 33 (whichever applies)?..... 34 \_\_\_\_\_ .00

**ADJUSTMENTS**

35 Capital acquisition deduction (C-8000D, line 7 or 8, whichever applies)..... 35 \_\_\_\_\_ .00

36 Recapture of capital acquisition deduction (from form C-8000D, line 26) ▶ 36 \_\_\_\_\_ .00

37 Net capital acquisition deduction. Subtract line 36 from line 35..... 37 \_\_\_\_\_ .00

**NOTE:** A negative amount on line 37 will increase your tax base.

38 ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption.

Subtract (if negative add) line 37 from line 34..... ▶ 38 \_\_\_\_\_ .00

If negative, this is a business loss carryforward; **do not complete lines 39 through 50.**

39 Business loss deduction..... 39 \_\_\_\_\_ .00

40 **Adjusted Tax Base Before Statutory Exemption.** Subtract line 39 from line 38 ..... 40 \_\_\_\_\_ .00**STATUTORY EXEMPTION Complete and attach the *Statutory Exemption Schedule* (form C-8043).**

41 Allowable statutory exemption (from form C-8043, line 16) ..... 41 \_\_\_\_\_ .00

42 **Adjusted Tax Base.** Subtract line 41 from line 40. Check if C-8000G is attached ▶ a ☐ ..... 42 \_\_\_\_\_ .00**REDUCTIONS, CREDITS, TAX**

43 Reduction to adjusted tax base, if applicable (see instructions for form C-8000S) ..... 43 \_\_\_\_\_ .00

44 Taxable base. Subtract line 43 from line 42. If you used the gross receipts short-method, enter the amount from form C-8000S, line 14 ..... 44 \_\_\_\_\_ .00

45 **Tax Before Credits.** Multiply line 44 by 2.3% (.023) ..... ▶ 45 \_\_\_\_\_ .00**The small business and contribution credits are computed on form C-8000C. Complete the C-8000C before continuing. If you are not filing a C-8000C, enter the amount from line 45 on line 46.**

46 Enter either the amount from form C-8000, line 45 or C-8000C, line 19, 26 or 36 ..... 46 \_\_\_\_\_ .00

47 Unincorporated/S-corp. credit. Multiply line 46 by percent from page 14 .. 47 \_\_\_\_\_ .00

48 Nonrefundable credits from C-8000MC, line 64 or 70 ..... 48 \_\_\_\_\_ .00

49 Add lines 47 and 48..... 49 \_\_\_\_\_ .00

50 **Tax After Nonrefundable Credits.** Subtract line 49 from line 46 ..... ▶ 50 \_\_\_\_\_ .00**PAYMENTS AND TAX DUE**

51 Overpayment credited from 1997..... 51 \_\_\_\_\_ .00

52 Estimated tax payments..... 52 \_\_\_\_\_ .00

53 Tax paid with request for extension..... 53 \_\_\_\_\_ .00

54 Refundable credits from C-8000MC, line 12..... 54 \_\_\_\_\_ .00

55 Total. Add lines 51 - 54..... ▶ 55 \_\_\_\_\_ .00

56 **TAX DUE.** Subtract line 55 from line 50. If less than zero, leave blank..... ▶ 56 \_\_\_\_\_ .00

57 Underpaid estimate penalty and interest from form C-8020, line 28 or 38 whichever applies ..... 57 \_\_\_\_\_ .00

58 Annual return penalty at \_\_\_\_\_ % = \_\_\_\_\_ .00 and interest = \_\_\_\_\_ .00 ..... 58 \_\_\_\_\_ .00

59 **Payment Due.** Add lines 56 - 58. Enter this amount on page 1, line 63 ..... 59 \_\_\_\_\_ .00**YOUR REFUND or OVERPAYMENT**60 **Overpayment.** Subtract line 50 from line 55..... 60 \_\_\_\_\_ .00

61 How much of the amount on line 60 do you want refunded to you? ..... ▶ 61 \_\_\_\_\_ .00

62 How much of the amount on line 60 do you want credited forward? ..... ▶ 62 \_\_\_\_\_ .00

**SIGNATURE, DECLARATION AND AUTHORIZATION****TAXPAYER'S DECLARATION***I declare, under penalty of perjury, that this return is true and correct to the best of my knowledge.*

- ☐ I authorize Treasury to discuss my return with my preparer.
- ☐ Do not discuss my return with my preparer.

Taxpayer's Signature

Print or Type Taxpayer's Name

Date

Title

**PREPARER'S DECLARATION***I declare, under penalty of perjury, that this return is based on all information of which I have any knowledge.*

Preparer's Signature

Print or Type Preparer's Name

Date

Business Address, Phone and Identification Number

**This return is due April 30, or on or before the last day of the 4th month after the close of your tax year.**